

McCALLION & ASSOCIATES LLP  
100 Park Avenue, 16<sup>th</sup> Floor  
New York, New York 10017  
Phone: 1-646-366-0884 Fax: 1- 646-366-1384

Kenneth F. McCallion  
[kfm@mccallionlaw.com](mailto:kfm@mccallionlaw.com)

November 8, 2018

Hon. Carla E. Craig  
United States Bankruptcy Judge  
United States Bankruptcy Court  
Eastern District of New York  
271-C Cadman Plaza East  
Brooklyn, New York 11201

Re: In re Kum Gang Inc.  
Chapter 11  
Case No. 18-43997

Dear Judge Craig:

As discussed at the court conference of yesterday's date, this is to confirm that my law firm is now holding \$2400 in funds in a special account relating to accounting fees for Kang Youl Lee P.C., Debtor's accountants, pending filing an order of retention of that accounting firm as accountants for the Debtor, and pending application for approval of accounting fees and further order of this Court.

Respectfully submitted,

*/s/ Kenneth F. McCallion*

Kenneth F. McCallion

cc: U.S. Trustee (via ECF)  
All other parties of record (via ECF)